enough protection. A small increase in the tax on tobacco to pay for the children certainly seems reasonable. Stem cell research, we passed that. On ethics and lobbying, we passed the most significant reform in the history of the country, which is now law. The 9/11 Commission recommendations, there was a lot of talk about those recommendations. They were not put into law until we did it this year. We did it because it was the right thing to do. We reauthorized FDA. We passed WRDA—which is years and years past due—by a huge bipartisan vote.

Everything I have talked about has been bipartisan, even the votes on Iraq. We could not get 60 votes, but we had bipartisan support on Iraq. We all acknowledge we can do better. Certainly, we can do better. But I don't think we should lament the fact that we have not been able to do everything everyone wants done.

With the Attorney General nominee. Judge Mukasey, a problem has arisen with that nomination. It seems like we are in the "Twilight Zone." We are in the Senate talking about whether waterboarding is torture, and this man cannot whether acknowledge waterboarding is torture. I read this morning in the newspaper the reason he cannot do that is he is afraid if he says waterboarding is torture, it may create criminal or civil responsibilities for some of the people who did torture people through waterboarding. We are the United States of America, and we are concerned about talking openly about torture?

I read a book a couple of years ago. The name of the book is "1492." It talked about how our world changed in 1492. One of the reasons it changed is the Inquisition. It started in 1492, the same time Columbus discovered this Nation, this world. In 1492, they also discovered waterboarding, how to torture people, mostly Jews but not all Jews. Some Christians who were not Christian enough were waterboarded.

Maybe we will work our way through Mukasey, but no one should be concerned about the fact that we have an obligation and a right to talk about torture. Shouldn't we know where the chief legal officer of this country, the Attorney General of the United States, stands on waterboarding, on torture generally?

I look forward to our having a good day today and accomplishing a lot. We don't have a lot of time left in this legislative session. We have at the most about 6 weeks, but I hope during that period of time we continue to work together for the American people. That is what the American people want.

Mr. McCONNELL. Mr. President, let me briefly add, it is not too late for this first session of Congress to achieve a better record. We need to get appropriations bills not just sent to the President but signed by the President. We need to get the AMT fixed so we don't inconvenience, to the tune of \$75 billion, millions of American tax-

payers. We need to provide bridge funding for our troops that we all know is needed. And we need to confirm an Attorney General. Our colleagues on the other side have been saying we need a new Attorney General all year long. Now it is time to do it.

The record of this first session of this Congress is not yet made. It is not too late, but it is getting very late, and hopefully we will accomplish a lot in the next 6 weeks, as the majority leader has indicated he would like to see done.

I yield the floor.

The ACTING PRESIDENT pro tempore. The majority leader.

Mr. REID. Mr. President, the distinguished Republican leader is absolutely correct. We have to fix AMT, and we will do that. The reason we have been a little slow in doing so is how we are going to pay for it. Being an appropriator for my years in Congress, I certainly want to do that. We have struggled over the last several years doing appropriations bills.

The Republican leader and I believe appropriations bills should be done, and we have to do them this year. I am going to devote a lot of my energy—the meeting I had just before coming to the Chamber was dealing with appropriations bills. I had a good conversation with the Republican leader yesterday about appropriations bills generally.

He is absolutely right. We can do better. I will certainly attempt to do my share and do a better job.

## MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will now proceed to a period for the transaction of morning business for 60 minutes, with Senators permitted to speak for up to 10 minutes each, with the first 30 minutes under the control of the Republicans and the final 30 minutes under the control of the majority.

The Senator from North Carolina.

## NATIONAL GUARD AND RESERVISTS FINANCIAL RELIEF ACT

Mrs. DOLE. Mr. President, I ask for all of my colleagues to join me in support of Senate approval of the National Guard and Reservists Financial Relief Act. This is a bipartisan effort to extend a critical benefit to our National Guard and reservists, many of whom are serving in Iraq and Afghanistan. Section 827 of the Pension Protection Act of 2006 allows guardsmen and reservists called to active duty for at least 6 months to make penalty-free early withdrawals from their IRA, 401(k), or 403(b) retirement accounts. This provision expires in less than 2 months, and my bill would make this benefit permanent for our servicemembers and their families.

Our guardsmen and reservists always stand ready to put their lives on hold and answer the call of duty. They can face lengthy deployments that can cause major financial strains for their families, which only adds to the emotional stress these families face during extended separation from a loved one. In fact, according to a GAO report, nearly 41 percent of reservists are affected by a pay discrepancy between their military and civilian salaries.

National Guard and reservists account for approximately half of all U.S. military personnel. Since September 11, 2001, more than 443,000 guardsmen and reservists have been deployed in support of the global war on terror, including nearly 93,000 currently deployed mainly to Iraq and Afghanistan. Congress should take decisive action to ensure that this benefit does not expire for these fine young men and women should they find themselves in a deployment-related financial crunch.

The Reserve Officers Association strongly supports the continuation of this tax relief measure. I also thank my colleague, Senator LINCOLN, for cosponsoring this legislation, and I add that a similar provision included in the Pension Protection Act received broad bipartisan support.

Shortly, Congress will adjourn for 2 weeks for the Thanksgiving recess. This means there is limited opportunity to act to extend this assistance to those who have answered the call to serve. I ask every Member who I know cares about our Guard members, reservists, and their families to support my legislation that this important benefit continues.

I yield the floor.

The ACTING PRESIDENT pro tempore. The Senator from Tennessee.

## TAX FAIRNESS

Mr. ALEXANDER. Mr. President, I wish to say a word about tax fairness. Last week, I joined Senator HUTCHISON, who has been the leader on this issue, Senator CORNYN, and Senator CORKER from my home State of Tennessee in introducing S. 2233. Our goal with that legislation is to make the State and local sales tax deduction permanent.

As a former Governor, I know States and cities have many different ways to raise revenues to support the services they provide. States usually provide about half the funding for elementary and secondary education. They are the principal funder of community colleges and universities. They pay for a good part of the roads and all the prisons. So most States have pretty big bills to pay, and they have a variety of taxes to raise the money to pay for those bills. Some States levy an income tax. Some use a sales tax. Some use a combination of the two. Some use some other taxes.

In Tennessee, we have had a pretty good debate about this issue, and we have decided we don't want an income tax. I looked at the options myself when I was Governor in the mid-1980s and considered an income tax for Tennessee but decided it would be the